

COUNTY OF YORK

MEMORANDUM

DATE: April 1, 2004 (BOS Mtg. 4/6/04)

TO: York County Board of Supervisors

FROM: James O. McReynolds, County Administrator

SUBJECT: Approval of the Budget and Appropriation of Funds for the Fiscal Year Beginning July 1, 2004, and Ending June 30, 2005, and Setting of the Tax Rates for Calendar Year 2004

The proposed FY2005 budget was presented to the Board of Supervisors on March 2, 2004. A public hearing to receive citizen comments on the proposed budget was conducted on March 11, 2004, and Board work sessions addressing the budget were held on March 9, 18, and 23, and an additional work session is scheduled on April 1, 2004. Given that the Board has not provided staff with final direction on changes to be made to the Proposed Fiscal Year 2005 Budget, Proposed Resolution R04-40 has been prepared without amounts for each of the General Fund Expenditure Functional Areas. These numbers will be added following the April 1 work session, and the revised resolution will be forwarded to the Board before the April 6, 2004, meeting.

The language in proposed Resolution R04-40 is similar to that used in prior years to approve the budget, with the following exceptions:

- Page 1 - In prior years, the amount included in the General Fund Budget for school grounds maintenance was shown as a separate line item. In this year's budget the total County contribution for school operations is included in one line item. This is stated on page 3.
- Page 5 - Expanded language for grant and program opportunities to allow the County Administrator to execute the applications and other related documentation. This does not change the requirement to have grants in excess of \$30,000 accepted by the Board.
- Page 6 - Added language for Senate Bill 284 passed by the General Assembly authorizing the collection of a \$2.00 lodging tax for tourism promotion.

In addition, the following information was excluded in the FY2005 resolution:

- The verbiage for Non-Departmental regarding the retiree health insurance plan was removed. This was in the FY2004 Resolution because it was new.
- The verbiage for the Yorktown Waterfront Fund was removed. This fund was eliminated in FY2004 with the abolishment of the Trustees and the FY2005 operations are budgeted under General Services.

- Deleted specific references to organizations that provide grant or program awards or that contribute or donate to the County. The language on page 5 covers all grant and program awards, and contributions and donations.

Any other changes requested by the Board at the April 1, 2004 work session will be reflected in a new memorandum addressed to the Board and in a revised resolution.

Also attached for the Board's consideration is proposed Ordinance No. 04-3 to set the tax rates for calendar year 2004. The proposed rates, which are the same as those in effect for calendar 2003, are as follows:

<u>Class of Property</u>	<u>Rate Per \$100 of Assessed Valuation</u>
Real Estate	.86
Tangible Personal Property	4.00
Machinery and Tools	4.00
Manufactured Homes	.86
Boats weighing five tons or more	1.00

These rates represent those as originally advertised and are subject to revision at the Board of Supervisor's discretion. After receiving guidance from the Board on April 1, 2004, any changes to the tax rates as enumerated above will be reflected as Ordinance No. 04-3(R), and a revised ordinance will be forwarded to the Board before the meeting scheduled on April 6, 2004.

Please let me know if staff or I can provide additional information as you consider the proposed budget and tax rates.

MCW/3737

Attachments

- Proposed Resolution R04-40
- Proposed Ordinance No. 04-3